

## PROVISION OF THE PRINCIPLE OF SOCIAL JUSTICE IN TAXATION

**Naidenko O.E.**

PhD in Economics,

Associate Professor of the Department of Taxation,  
Simon Kuznets Kharkiv National University of Economics

**Hryhorenko Yu.V.**

Student,

Simon Kuznets Kharkiv National University of Economics

The problem of ensuring the social justice of taxation in the context of collection of personal income tax is today relevant, as the uneven tax burden between different categories of population has consequences of social tension and aggravation of relations in society.

The essence of “social justice” as a principle of taxation, with the adoption of the Tax Code of Ukraine, has changed. Particularly noteworthy is the absence of a code mentioning social justice, which is directly related to the tax support of the poor sectors of the population.

The key issue of realizing the principle of social justice in the taxation of individuals' incomes is that the income tax of individuals is not neutral to unconditional mandatory payment, since the poorer segments of the population, for whom the only source of income is wages, in the

structure of their own expenses is paid significantly higher the amount of money than the wealthy.

In the article the authors analyze the mechanism of the tax social privilege – as an instrument for implementing the principle of social justice within the framework of the current tax legislation. In addition, it was determined what amount of income was not received by the population in 2016 compared to the declared income per one person, and the distribution of population by the amount of their salary accrued in 2017 was researched.

On the basis of the analysis, the authors substantiated the introduction of progressive taxation in Ukraine and the establishment of a non-taxable minimum incomes of Ukrainian citizens in the tax legislation, and proposed an appropriate scale of progressive taxation of individual income tax.